

**GENERAL EXCISE TAX COMPUTATION WORKSHEET
FOR PERSONS WITH A CERTIFIED DISABILITY**

Attach a copy of this worksheet to your return.

Disabled Taxpayer's Name _____ G.E. ID. number _____

Filing period _____

You must use this worksheet to compute the taxable income for **each activity** (lines 8 through 16).
This computation will assist you in arriving at the tax due on your general excise tax return for this activity.

PART I - COMPUTATION OF GENERAL EXCISE TAX LIABILITY (See separate instructions)

1. Enter the activity for which this income was earned (*See Instructions*)..... _____
2. Enter the amount of gross income received for this activity during the period here
and in column **a** of Form G-45 or G-49 on the appropriate activity line \$ _____
3. Enter amount of exemptions/deductions from Part II, line 9. \$ _____
4. Subtract line 3 from line 2. \$ _____
5. Percentage of gross income attributable to NON-disabled person(s)..... x _____
6. Amount of gross income attributable to NON-disabled person(s)
(multiply line 4 by line 5) \$ _____
7. Non-disabled person's phased-in wholesale deduction from Part II, line 10. \$ _____
8. Subtract line 7 from line 6. \$ _____
9. General excise tax rate x .04
10. General excise tax on gross income on line 8 (multiply line 8 by line 9)..... \$ _____
11. Percentage of gross income attributable to disabled person(s)..... x _____
12. Amount of gross income attributable to disabled person(s) (multiply line 4 by line 11) . \$ _____
13. Enter amount of qualified exclusion from Part II, line 14 (*See Instructions*) \$ _____
14. Amount of gross income eligible for preferential tax treatment (line 12 minus line 13).. \$ _____
15. General excise tax rate x .005
16. General excise tax on gross income on line 14 (multiply line 14 by line 15)..... \$ _____
17. Add lines 8 and 14. Enter the total in column **c** of Form G-45 or G-49 on the
appropriate activity line \$ _____
18. Add lines 10 and 16. Enter the total in column **d** of Form G-45 or G-49 on the
appropriate activity line \$ _____

(Continue on other side)

Part II - EXEMPTIONS AND DEDUCTIONS FOR THIS ACTIVITY (See separate instructions)

1. Sublease deduction. From Form G-72, line 5..... \$ _____
2. Subcontract deduction. List the subcontractors' names,
general excise license numbers and amount of deduction
on the back of Form G-45 or Form G-49. Enter the total
amount of the subcontract deduction here. \$ _____
3. Sales returns and allowances..... \$ _____
4. Sales of tangible personal property to federal government \$ _____
5. Sales of exported tangible personal property, services,
or contracting..... \$ _____
6. Bad debts written off (if sale was previously reported) \$ _____
7. Sales to diplomats and consular officials..... \$ _____
8. Others (Identify):

_____ \$ _____
_____ \$ _____
_____ \$ _____
9. Total of lines 1 through 8 \$ _____
10. Non-disabled person's phased-in wholesale deduction. From Form G-81, lines 3, 6,
and/or 9..... \$ _____
11. Annual exclusion amount for disabled person..... \$ 2,000
12. Amount of annual exclusion already used this tax year. \$ _____
13. Subtract line 12 from line 11..... \$ _____
14. Enter the smaller of Part I, line 12 or Part II, line 13. Also enter on Part I, line 13..... \$ _____
15. Total exemptions, deductions, and exclusions for this activity. Add lines 9, 10, and 14. Also enter
this amount in column **b** of Form G-45 or G-49 on the appropriate activity line. \$ _____